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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :  
YOHEI IKAWA : EXAMINER: ROSATI, BRANDON M.  
SERIAL NO: 10/554,249 :  
FILED: OCTOBER 25, 2005 : GROUP ART UNIT: 3744  
FOR: SIDE PLATE FOR HEAT :  
EXCHANGER, HEAT EXCHANGER AND :  
PROCESS FOR FABRICATING THE :  
HEAT EXCHANGER :

AMENDMENT/RESPONSE TO NOTICE OF NON-RESPONSIVENESS

COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

SIR:

Responsive to the Office Action dated February 14, 2008 and the Notice of Non-Responsive Amendment dated July 22, 2008, please amend the above-identified patent application as follows:

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Remarks** begin on page 12 of this paper.